



SECTION 5307 GRANT APPLICATION PACKAGE

BUDGET WORKBOOK GUIDANCE

For the FY 2021 Funding Cycle

Please direct questions about this document or any errors to:

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FTA Section 5307 Grant Application Package Budget Workbook Guidance – FY 2021

This guidance is intended to assist applicants in completing your FY 2021 Section 5307 grant application. If any applicant has questions or needs additional information, please contact your GDOT Transit Planner/Project Manager for assistance. Contact information for these individuals can be found on page 30 (the last page) of this document.

1. Introduction

The FY 2019 application cycle introduced a thorough re-structuring of the Section 5307 grant application process by shifting most of the tables and budgets to Excel spreadsheets and better organizing the narrative sections, including the justifications for your grant request. The FY 2021 application cycle will maintain those structural changes while continuing to refine and improve the documents. Shifting the budget development task enables totals to be generated as data is entered, reduces math errors, lets the applicant create and build the entire budget BEFORE they start writing the justifications, and helps the GDOT team on the back end to gather all of your requested items in a Program of Projects for the FTA Grant submission.

This guidance document will walk applicants step-by-step through the Budget Workbook, explaining exactly what needs to be populated on each separate spreadsheet tab and how. FTA Scopes and ALI's are discussed in detail; adding special notes where needed. It would be impossible to address every scenario that may come up for an applicant, but GDOT tries to touch on the major questions regarding ALI choices.

It is recommended that all applicants read this document first before beginning the data entry process or at least read this guidance while they work with each spreadsheet tab. The guidance discusses each spreadsheet in the order they are presented in the Budget Workbook.

This guidance document will begin with a few important issues to bear in mind as applicants develop their budgets, moves on to briefly acquaint the reader with how this document is structured and then proceeds with detailed instructions on completing each spreadsheet tab in the workbook.

2. Critical Topics – Please Read

One of the most important administrative tasks all applicants are responsible for as transit operators is developing their annual grant application and funding request. Before anyone begins entering data into the budget spreadsheets, please read the following topics that will help guide one through the process.

Applying for (1) your Apportioned amount of Funding and (2) addressing any Supplemental Needs over and above your apportioned amount.

One of the critical requirements of this application – outside of the due date – is that applicants must write their application in such a way that designates each and every item budgeted for as an Apportioned Item or a Supplemental Needs Item.

The total of the Apportion Funded Items MUST be less than or equal to the apportionment as shown on page 2 of the Application Narrative Document. Applicants are allowed to split ALIs in the budget such that a portion of an ALI is coded as Apportioned Funding and the remainder is coded as Supplemental Needs. Apportioned Funded Items will generally be funded by GDOT, assuming they are allowable and that GDOT concurs that they are necessary.

Supplemental Needs Items are items that MAY be funded with residual apportionment dollars after all applications have been received and all Apportioned Items has been funded. The narrative justifications should address the entire request including both Apportioned and Supplemental Needs Items requested.

Instructions on how and when to assign funding codes will be provided as applicants proceed through each section of the budget workbook. This will allow applicants the maximum flexibility in how they budget the available apportionment funding, by enabling one to leverage your apportionment effectively. Remember that, in general, applicants will be funded for whatever is coded as Apportioned Funding while the balance of the budget request will be run through an allocation process and funded accordingly. This is, at end, an exercise in defining the applicant's priorities.

Table H-6A, located in the application Excel workbook entitled "FY 2021 – FTA 5307 – Budget Workbook" on the tab labeled "H-6 – TOTAL Request and 1% Sec." is where one can see the running totals of the Apportioned and Supplemental Needs item requests. In this same table applicants will be able to see how far over or under the Apportioned items' total is to the apportionment. Please do not submit an application budget that requests more in Apportioned Funded Items than is available in the applicant's stated apportionment.

H-6A: Validation of Apportioned Total Compared to FTA Apportionment				
Type of Project Assistance	Federal Share of Funding	State Share of Funding	Local Share of Funding	Total Funding
Capital - Apportion Funding (All Capital Items)	\$ 560,373.00	\$ 70,047.00	\$ 70,047.00	\$ 700,467.00
Operating	\$ 1,019,630.00	\$ -	\$ 1,019,630.00	\$ 2,039,260.00
Planning	\$ -	\$ -	\$ -	\$ -
TOTAL APPORTIONED SPENDING:	\$ 1,580,003.00	\$ 70,047.00	\$ 1,089,677.00	\$ 2,739,727.00
Insert your system's FTA Apportionment from Page 2 of the Application Narrative Document	\$ ① 1,587,963.00			
The amount by which your Federal Request for Apportioned Items is higher or lower than your FTA Apportionment.	\$ ② 7,960.00			
<div style="border: 1px solid black; padding: 5px; margin: 5px;"> <p>This dollar figure represents the amount by which your system's Federal assistance needs for Apportioned Funding items is greater than (shown in Red Highlight) or less than (shown in Green Highlight) the amount of FTA apportionment to your System. CONTINUE TO ADJUST YOUR APPORTIONED FUNDING BUDGET ITEMS UNTIL THE ② CELL IS GREEN.</p> </div>				
TOTAL SUPPLEMENTAL NEEDS SPENDING:	\$ -	\$ -	\$ -	\$ -

Figure 1 - Clipping of the Validation tool. Applicants can look at this table to ensure their Apportioned Funding items total up to (or less than) their Apportioned funding amount.

Transit Projects and the Metropolitan Planning Organization's (MPO) Transportation Improvement Program (TIP)

It is essential to point out that all items requested, whether coded as Apportioned or Supplemental Needs, must be present and consistent with the activities listed in the region's STIP.

Applicants are encouraged to communicate and coordinate with its respective Metropolitan Planning Organization regarding their anticipated work program. It is important that projects are included in the approved Transportation Improvement Program (TIP) and TIP pages should be included in the grant application. At a minimum the following information should be incorporated into the TIP:

- The total funding amount anticipated for each fiscal year;
- Break out all funding and activities by program (5307 and 5339);
- Break out all funding by funding source (Federal, State, Local) and percentage;
- Include a description of the activities proposed (in the application) for each fiscal year in reasonable detail;
- If applicants choose to request planning funds in the 5307 application, they must include those funds and tasks in the MPO's Unified Planning Work Program or UPWP. Since these documents need approval by FTA and FHWA, one should have this planned in advance.
- Please, identify the appropriate GDOT project number in the plan as needed. (This can be provided by the GDOT Transit Group. Please email Ryan Walker at crwalker@dot.ga.gov for a listing of the GDOT Project numbers as currently presented in the Statewide TIP planning system [TPro]).



For any questions about this section, please contact the appropriate MPO Office or Ryan Walker at crwalker@dot.ga.gov.

Budgeting and Future Years Projections

The application should reflect current and realistic figures. Each item in your grant request should be selected based on the actual needs for a one year period of operations and calculated using a rational cost basis.

For example, the spare parts request should be based on an average historical need per bus type or the yearly total consumption of filters, tires, belts, and hoses. In the case of bus shelters, applicants should be tracking the condition of all of their shelters and only replacing those that are in need. You should indicate the number of shelters you wish to replace in a given year and the requested dollars should be an accurate cost estimate for those shelters only.

This is critical because GDOT is continuing the procedure started in FY 2020 where applicants will not only submit their full and complete FY 2021 grant request budget, but also an abbreviated projected budget for FY 2022 at the same time. This information will assist GDOT with projecting the statewide funding needs through the end of June of 2022.

Instructions for completing the FY 2022 budget projection will be provided later in this guidance.

FTA's 1% Security Spending Requirement

A 1% Security provision is incorporated in the enabling legislation to ensure that subrecipients put resources towards maintaining safe environments for public transit consumers and staff and security measures intended to protect transit assets from theft, damage, or vandalism.

From 49 CFR Ch. 53:

A recipient may receive a grant in a fiscal year only if—

(1) the recipient, within the time the Secretary prescribes, submits a final program of projects prepared under subsection (b) of this section and a certification for that fiscal year that the recipient (including a person receiving amounts from a Governor under this section)—

[A-I omitted]

(J) (i) will expend for each fiscal year for public transportation security projects, including increased lighting in or adjacent to a public transportation system (including bus stops, subway stations, parking lots, and garages), increased camera surveillance of an area in or adjacent to that system, providing an emergency telephone line to contact law enforcement or security personnel in an area in or adjacent to that system, and any other project intended to increase the security and safety of an existing or planned public transportation system, at least 1 percent of the amount the recipient receives for each fiscal year under section 5336 of this title; or

(ii) has decided that the expenditure for security projects is not necessary.

GDOT has received clearer information about what expenditures will count towards the 1% Security Spending Requirement. The following items are allowed:

- Lighting (parking lot and bus yard, plus bus stops; note that NEW bus shelters with lighting are not allowed, but retrofitting or adding lighting to existing bus shelters MAY be allowed)
- Fencing
- Perimeter Control – Including prox card access control and automated gates
- Closed Circuit TV (CCTV)
- Surveillance Technology
- Communication Systems – Including radios and emergency call boxes
- Security Guards (both employees and contracted)

The following items are NOT allowed to be counted towards an applicant's 1% obligation:

- Automatic Vehicle Locator Systems (AVL)
- Backup Generators
- Automated Passenger Counter Systems
- Paratransit Software (RouteMatch, HBSS, etc.)
- Sidewalks
- New Bus Shelters

In order to comply with the above requirements, the Budget Workbook includes a separate table to list all of an applicant's security-related spending items. Table H-6D shows how much the 1% spending target is, lines for listing each item applicants will spend money on, and a running total showing how far under or over the target an applicant is. A positive total means an applicant is planning to spend more on security-related items than 1% of the total application amount. A negative number means the applicant is currently planning to spend less than 1% of their total application amount.

H-6D: One Percent (1%) Safety and Security Projects				
Target 1% Security Expenditure is:	\$	-		
Scope No.	ALI No.	Item Description	Total Funding	Federal Fund Amount
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
TOTALS			\$ -	\$ -
			Fed Difference to Target	\$ -

Figure 2 - Picture of a portion of the One Percent Security Spending table. The Target amount is calculated from the running total of your application budget, while the Difference to Target is the amount your security spending is over or under the target.

If the Difference to Target figure is negative, applicants will need to add more security items to their budget. If applicants are certifying that they do not have any security needs, they must write a justification for why they do not have any security needs. Examples of acceptable justifications can be a fully built out surveillance system, recently completed security fence, or other item that once done should keep performing for several years. Applicants will write their justification in the Grant application document under section H-6D.

3. Structure of the Application Workbook and Spreadsheets



At the top of workbook tab F-1, enter the name of the applicant's organization in the box labeled "Organization Name". Applicants will only be required to enter this once; it will carry through to the remaining workbook tabs.

The budget workbook contains seven tabs each representing a separate worksheet. They are:

- F-1 – Capital Budget
- F-2 – Project Milestones
- G-1 – Planning Budget
- H-1 – Ops Assist for Your Org
- H-2 – TPO Budget Disclosure
- H-3 – Operating Request Summary
- H-6 – TOTAL Request and 1% Sec.
- H-7 – Following Year's Projected Budget

Workbook tabs F-1, G-1, H-1, H-2, and H-3 are where applicants will create their budgets. Remember, strive to create a WHOLE budget (which includes the Apportioned Funding items and the Supplemental Needs Funding items) for the WHOLE project that is deliverable, fundable, and meets the needs of the existing system and the customers. It is worth noting that the words "Budget" and "Project" are used somewhat interchangeably in this application.

The remaining spreadsheet tabs enable applicants to provide supplemental information, such as milestones, or summaries in the case of H-6. Applicants should begin with the budget tabs.

These budget spreadsheets are structured to enable applicants to build their request in a logical manner before they begin to write the justification for each item(s). The theory is that by beginning with quantities, prices, specific features, functionality, useful life, all while seeing a running total, will help the applicant create a holistic project for the coming year without getting bogged down in the words of why they need this or that. Please allow other staff people read and re-read the budget and narrative justifications to ensure that nothing is missed and that the dollars look reasonable.

Generally, the budget spreadsheets have a similar look and feel.

- The first few columns define the line item and provide space for descriptions,

- The second set of columns define the costs of each line item, either in terms of cost per month or cost per item,
- And finally the total cost for that line item and what the Federal, State, and Local share of that total cost is.



VERY IMPORTANT – Please do not alter or delete any of the cells in **BLUE**; these are calculations/formulas and may leave one with incorrect totals if they are changed. If applicants have any questions about this, please reach out to the GDOT Transit Planner/Project Manager.



STRONGLY SUGGESTED –It is a good idea to manually (with a calculator, of course) add up all amounts being requested to ensure that totals are accurate and no formulas became corrupted when inserting rows or entering your data.

In addition, most spreadsheets are pre-populated with the most common budget items. In the case of the capital budgets, the popular Scope and ALI's are already listed. For the Operating Assistance budgets, a fairly comprehensive list of general ledger account names are listed and grouped for convenience (and updated with items from the FY 2020 budgets).

In all cases, if an applicant need additional lines, please feel free to insert them as required. Be mindful of the totals and the formulas. If any assistance is needed with excel, please reach out to the appropriate GDOT Transit Planner/Project Manager. Finally, if any applicant is not sure which ALI or Scope Code to use, please call the appropriate GDOT Transit Planner/Project Manager for assistance.

4. Completing Spreadsheet Tab F-1 – Capital Budget

Each column is labeled with a number and a title. The Rolling Stock section varies slightly from the other sections, but overall the spreadsheet begins with the item an applicant wished to request in the left-hand columns and moves to the dollars requested for that item towards the right-hand columns.

113-00 - Bus Stations - Stops - Terminals							
Complete either columns 4&5 or columns 6&7							
1	2	3	4	5	6	7	8
Activity Type	ALI Description	Activity Line Code (ALI)	Funding Type (A or S)	Cost Per Month	# of Months	Cost Per Unit	# of Units
Acquisition	Stationary Fare Collection Equip.	11.32.06		\$0.00	0	\$0.00	0
Acquisition	Surveillance/Security Equipment	11.32.07		\$0.00	0	\$0.00	0
Acquisition	Furni/Graphics	11.32.08		\$0.00	0	\$0.00	0

Figure 3 - Illustration of a typical budget section header. Some items are pre-populated for you, while you are always welcome to add additional, less common line items as needed. Header is continued in Figure 4, below.

9	10	11	12	13	14	15
Total Cost	% Federal	FEDERAL REQUEST	% State	STATE REQUEST	Local	LOCAL REQUEST
\$0.00	80.00%	\$0.00	10.00%	\$0.00	10.00%	\$0.00
\$35,000.00	80.00%	\$28,000.00	10.00%	\$3,500.00	10.00%	\$3,500.00
\$0.00	80.00%	\$0.00	10.00%	\$0.00	10.00%	\$0.00

Figure 4 - Illustration of the remainder of a typical budget section header. These columns are where the dollar calculations are performed for each item in your budget..

Remember that all FTA funding is defined and requested by SCOPE CODE and ACTIVITY LINE ITEM (ALI). A supplement to this application package is the latest approved ALI listing.

The following columns are common for all scopes:

Activity Type – This is the major activity descriptor, i.e. Acquisition, Renovate, Lease.

ALI Description – This further refines, within the scope and activity, what you are requesting.

Activity Line Code (ALI) – This is the actual ALI from the ALI Tree that represents the object or service the applicant is requesting.

Funding Type (A or S) – This is how applicants identify the budget items as either being an Apportioned Funded Item (meaning items that are critical to their operations and which they desire to be funded by their apportioned funding dollars) or an Supplemental Needs funded item (meaning that it is useful – and maybe necessary – to their operations, but is not critical and MAY be funded using residual, or unused apportioned dollars).

Total Cost* – Calculated field of Cost x # of Units.

% Federal – Percentage Federal Share of the total cost for each line item.

Fed Request* – Federal amount requested for this line item; Total Cost x % Federal.

% State - Percentage State Share of the total cost for each line item.

State Request* – State amount requested for this line item; Total Cost x % State.

% Local - Percentage Local Share of the total cost for each line item.

Local Request* – Local amount requested for this line item; Total Cost x % Local.

** - These are calculated fields (in BLUE) and should not be changed.*

The following columns apply to Scope Code 111-00 [each will be discussed further in later sections]:

Cost Per Unit – This is price applicants plan or estimate to pay for each unit procured.

of Units – The quantity of each type of rolling-stock applicants plan to procure.

The following columns apply to Scope Codes 113-00 to 119-00 [each will be discussed further in later sections]:

Cost Per Month – The amount of funding applicants will budget or estimate to be needed for this item PER MONTH.

of Months – The number of months an applicant will need this amount of funding.

Cost Per Unit – The amount of funding applicants will budget or estimate to need for this item PER UNIT.

of Units – The number of units an applicant will need of this amount of funding.

NOTE: GDOT will not repeat these column descriptions throughout the remainder of this guidance. The same basic column structure is used throughout the three budget spreadsheets – F-1, G-1, and H-1. Any deviations will be fully explained in the instructions.

Begin with Rolling Stock (Scope Code 111-00)



The informational table below is designed to assist applicants as they budget for replacement and expansion revenue-generating rolling stock. It helps clarify the different categories of buses, the TAM useful life, the FTA useful life and which ALI to use for each bus type. If an applicant has specific questions about this table, please reach out to the respective project manager for guidance.

Asset Class/Type	Definition	ALI	TAM Plan Useful Life Benchmark (ULB)	FTA C 5010.1E Minimum Useful Life for Grant Accountability
Bus (BU)/ > 30-ft.	Larger heavy-duty urban transit bus approximately 35' – 40' in length	11.XX.01, 11.XX.02, 11.XX.03	14 years	12 years/ 500,000 miles
Bus (BU)/ 30-ft. or less	Smaller heavy duty urban transit bus approximately 29'-30' in length	11.XX.04	12 years	10 years/ 350,000 miles
Cutaway Bus (CU)	Medium size transit bus with cutaway construction (constructed on an OEM chassis and drive train assembly) approximately 22' – 27' in length	11.XX.04	7 years	<ul style="list-style-type: none"> Medium-duty (24'-28'): 7 years/200,000 miles Light-duty (<24'): 5 years/150,000 miles
School Bus (SB)	Heavy duty vehicle of school bus construction (generally with transverse bench seating and only one passenger door other than emergency exits)	11.XX.05	15 years	12 years/500,000 miles
Van (VN)	Van of light-duty construction	11.XX.15	8 years	4 years/100,000 miles
Minivan (MV)	Minivan of light-duty construction	11.XX.15	8 years	4 years/100,000 miles

Figure 5 – Revenue Rolling Stock Chart showing ALI and useful life by category of vehicle.

a. Expansion or Replacement?

- i. In the majority of cases applicants will be replacing buses, rather than expanding their fleet. That does not mean that applicants won't ever expand, but they will have to justify in the narrative document why they are needing a larger fleet and what evidence they have collected to back up the expansion.
- ii. In the case of a replacement, remember that applicants will have to provide the vehicle number of the bus they wish to replace. Applicants should also be prepared to indicate the precipitating trigger for replacing the vehicle, e.g., past its useful life, cost to maintain is greater than the cost of the new bus divided by its useful life, etc.

- iii. The data points GDOT is required to provide in TrAMS for the FTA application is (data is for example only):

Asset#:	713
Description:	2010 Thor C5500 Cut-A-Way
Purchase Date:	10/1/2010
Useful Life:	7 years/200,000
Mileage:	445,917
Fed Interest:	80%

Applicants should provide this information in their justification for the vehicle.

IN ADDITION, please do not request a replacement vehicle in this application for an existing vehicle which the applicant has already requested a replacement vehicle in a previous application. If an applicant is unsure about this point, please look back at previous applications or reach out to the respective Project Manager.

- b. What size is really needed?
- i. Please determine which size vehicles meets the applicant's transit needs. See the table above for vehicle classes.
- c. Determine the Fuel Type, e.g., diesel, gasoline, hybrid, electric, compressed natural gas (CNG); applicants will enter this information in the justification for the vehicle.
- d. Determine if this is a "must have" or a "like-to-have". This determines whether to assign a Funding Type code of A or S. Supplemental Needs items MAY be funded depending on the amount of funding available.
- e. Enter the most realistic cost of EACH type of vehicle.
- i. Applicants can use historical procurements to determine a reasonable budget amount per vehicle. Remember to consider the options available, again from past procurements, meaning, will this price include the cameras and fare equipment or will those items be purchased separately.
- f. Enter the quantity of this type bus being requested.
- g. The Federal, State, and Local request amounts will calculate automatically. PLEASE, DO NOT ALTER THE FIELDS IN BLUE.
- h. The Activity type of "Mid-Life Rebuild" and "Lease" have been populated as a tickle reminder in case an applicant was not thinking about bus rebuilds or if they are leasing some of your rolling stock.
- i. REMEMBER that service vehicles are not Rolling Stock; they are equipment and are requested under Scope Code 114-00. Read more information on support vehicles in the Scope code 114-00 section on the following pages.



- j. **Special note about ALI 11.12.40 – Rebuild Spare Parts / Assoc. Capital Maintenance Items:** Here is where all SPARE PARTS are identified. Belts, hoses, filters, tires, chrome this and that, mufflers, mud flaps, transmissions, NEW ENGINES (except for mid-life rebuilds), any item that needs to be removed from a bus that needs to be put back on as a new thing, goes here. In the justification, please provide a brief breakdown of what is being procured. Broad categories of parts will be fine. GDOT needs some explanation of what this item includes for our TrAMS application.

Bus Stations and Terminals (Scope Code 113-00)




- a. Again, the most common ALIs are pre-populated.
- b. Enter the appropriate Funding Type code.
- c. Here and in the following sections, the applicant can enter the amount projected to spend each month and the number of months OR enter the cost per unit and the number of units; whichever is the most appropriate for the line item and the applicant.
- d. The calculations are automatic.
- e. **Note about ALI 11.32.08 – Furni/Graphics:** This ALI was used in the pre-FAST Act days for public art. Public art that is devoid of any functional or structurally necessitated elements are not allowable on any FTA-funded grant project. Please see <https://www.transit.dot.gov/funding/grants/grant-programs/art-and-non-functional-landscaping-federally-funded-public-transit> for a Q&A on this topic. Functional landscaping should be discussed with your respective Project Manager before requesting funding for it.



- f. **Additional note about ALI 11.32.08 – Furni/Graphics:** Some Small Urban subrecipients have, in the past, used this ALI for bus wraps and other vehicle advertising costs. These should be re-directed to 11.42.20 – Miscellaneous Equipment under Scope Code 114-00

Bus Support Equipment and Facilities (Scope Code 114-00)

- a. The budgeting process is the same as above.
- b. Shop Equipment – ALI 11.42.06 – is just for that item; equipment used in the applicant's Maintenance Shop and used primarily for the maintenance of rolling stock and other support equipment. Bus lifts, bead blasters, pressure washers, portable generators, welders, torches, tools, etc. are to be requested using this ALI. If the item is over \$5,000 and the applicant is purchasing it or replacing it (both are still an "Acquisition" as far as FTA is concerned) they must list it in the justification. Otherwise a general list of items purchased will suffice.
- c. If the applicant is requesting support vehicles – ALI 11.42.11 – they MUST provide the same information as rolling stock, but it is considered equipment in the eyes of FTA. Just like with revenue vehicles, GDOT will need to provide the same data points in our TrAMS Grant application. Also, include the purpose of the support vehicle; Maintenance, Administration, Supervisor, etc. This information should be provided in the narrative justification for the vehicle.

- d. Miscellaneous Equipment – 11.42.20 – should be for items that do not fit in the other categories. This is where an applicant would ask for office furniture, for example. NOTE: general office supplies – copier paper, pens, forms (pre-printed or otherwise), pencils, binders, printer/copier toner, stationary, all belong requested under OPERATING ASSISTANCE.
- e. ADP Hardware – ALI 11.42.07 – is where an applicant would budget for new computers, printers, copiers, scanners, monitors, LCD projectors, servers, firewall appliances, routers, switches, UPS (Uninterrupted Power Supply) units, and backup solutions (equipment only). This is NOT where applicants would request radios, telephones, pagers, Automatic Vehicle Locator (AVL) Systems, or Passenger Notification Systems (the large monitors in passenger terminals showing arrival and departure times/locations); those items are requested under Scope Code 116-00.
- f. ADP Software – ALI 11.42.08 – is where applicants budget for any software on their computers and servers, maintenance agreements (for ADP Equipment and Software only), statewide scheduling and dispatching vendor charges, Microsoft Office, and Microsoft Windows charges, etc.
- g.  **Special Note - Maintenance Salaries and Fringe and/or Maintenance Contracts** are budgeted under ALI 11.7A.00 in Scope Code 117-00; NOT under Scope Code 114-00.

Signal and Communication Equip - Bus (Scope Code 116-00)

- a. Applicants should give special attention to regular maintenance and upgrading of signaling and communications equipment. Planned replacements are the key to a safe, reliable transit system. Please think about this item carefully.
- b. Communication Systems – ALI 11.62.02 – is where applicants would budget for larger, more complex systems such as Automated Vehicle Locator (AVL) systems. Remember that these types of communication systems can be BOTH audible and visual. Typically, radios for communicating between the bus driver and the dispatcher/Maintenance Facility are purchased under Radios ALI 11.62.03.
- c. Radios ALI 11.62.03 is where applicants purchase their two-way radios for system-wide communications. Charging capacity, electrical work, geographic range, and security of the equipment are all things to consider when looking at upgrading/replacing a radio system.

Other Capital Items (Scope Code 117-00)

- a. The ALI 11.71.11 – 3rd Party Contracts - Other – has been pre-populated in case an applicant requires it. This ALI should be used only in rare or unique instances. Before budgeting to this line, please reach out to your respective GDOT Transit Planner/Project Manager.
- b. 3rd Party Contracts – Capital Cost of Contracting (TPO's) 11.71.12 is where the TPO budget disclosure totals from workbook tab H-2 will automatically populate. If the applicant does not utilize a TPO, tab H-2 should not have any figures populated in it and the total of this line in the Capital Budget should be zero. Remember that if an applicant

is utilizing a TPO, there are sections of the Application Document that must be completed.



- c. Preventive Maintenance 11.7A.00 is where the salaries, fringe, etc. for the maintenance crew goes, if applicable. A preventive maintenance contract would go here as well. (note: this is different than a third-party operator (TPO) who provides all of your maintenance). Examples include: A contract for waste oil and grease removal/recycling or a contract to maintain a bus wash system. If an applicant has ANY questions about this ALI, please reach out to your appropriate GDOT Transit Planner/Project Manager.
- d. Employee Training ALI 11.7D.02 is where all training (including airline, hotel, car rental, and meals [these are sometimes referred to as per diem] and conferences, etc.) are to be coded. Vehicle maintenance training, defensive driving courses, monthly safety meetings, grants management and financial management trainings are all allowable costs under this ALI. Please give additional consideration to this ALI. With Transit Asset Management (TAM) coming into full enforcement in October 2018, the increased emphasis on vehicle maintenance is going to necessitate more attention to maintenance training.

Bus Associated Transit Enhancements (Scope Code 119-00)

- a. Pedestrian Access/Walkways ALI 11.93.05 is where applicants can request money for new sidewalks that connect their bus stops. These are big projects and usually require more funding than available to a single grant cycle. Please talk with your respective Project Manager before budgeting to this ALI.
- b. Bicycle Access, Facilities, and Equipment on Buses ALI 11.92.06 is for bike racks on buses and a variety of improvements that enable enhanced cross-access between cyclists and public transit.
- c. Major construction projects for facilities not easily categorized into Administrative, Maintenance, or Yards and Shops also go here. A good example of this is the restoration of an old clock tower in a historic terminal building. If any applicant is considering a project that does not fit neatly in Scope Code 113 or 114, reach out to your project Manager and let GDOT help find the correct ALI.



5. Completing Spreadsheet Tab F-2 – Project Milestones

The Project Milestones spreadsheet is where the applicant indicates the date a budgeted item will begin, the dates of any middle stages, and the date the item will be completed. Some items represent an activity that continues for the entire length of the contract, while others represent discrete procurements of objects. In either case, the applicant should be able to define when the fulfillment of a line item begins, ends, and the completion of various steps in between.

In FY 2018 and FY 2019, GDOT utilized a standard set of milestone dates for all capital items regardless of subrecipient. Beginning with FY 2020 GDOT will use the milestone dates applicants provide in this application. Some points to be mindful of:

1. Subrecipients must complete the proposed projects within two years. There may be legitimate reasons for needing a contract extension, but overall the component items in contracts should be fulfilled within the two year window,
2. Milestones are intimately tied to procurement and procurement capacity. Please set realistic dates that can be achieved and involve your procurement departments in setting the purchasing schedule.
3. Start procuring awarded items as soon as you receive your fully executed contract and please have a plan for all procurements. In theory, applicants are requesting items because they need them. Do not put off large or complex procurements until the last moment.
4. Finally, remember milestones must be reported ANNUALLY (except for grants containing construction ALIs, which are still reported QUARTERLY).

The spreadsheet should enable applicants to define the milestones for each and every item budgeted for in F-1 – Capital Budget. Once an applicant has completed the capital budgeting process, ensure that every item budgeted in F-1 is presented in F-2. In the initial application package, F-1 and F-2 are completely in sync. If applicants add lines or additional ALI's, they will need to add them to BOTH F-1 and F-2.

The layout of the Project Milestone spreadsheet maintains the look and feel of F-1. Specifically, the funding columns have been replaced with date columns. Columns 1-4 are consistent all the way down the spreadsheet. Column 5 asks the question, "Are you using a 3rd Party Contractor to fulfill this item?" More on this column shortly.

FTA requires rolling stock procurements have at least five (5) milestones. GDOT defines these as RFP/Bid Out (#1), RFP/Bid Award (#2), Initial Delivery (#3), Final Delivery (#4), and End of Work/Payment (#5). Each of these are described in greater detail below:

- #1 – RFP/Bid Out – The date the applicant plans to post the Request for Proposal (RFP) or Bid, whichever procurement method it chooses for this item. **NOTE: If applicants already have a contract, either because they are part of a consortium, they are exercising options in a previous contract, or they are using a statewide convenience contract, they will set this date to be the same as the "RFP/Bid Award" date in #2 below.**
- #2 – RFP/Bid Award – The date the applicant plans to award said RFP or Bid to the successful company. This is generally based on when the RFP/Bid is published in #1.
- #3 - Initial Delivery – The anticipated date the applicant expects to receive the first vehicle (if multiple vehicles of this type, under this RFP/Bid, are being procured).
- #4 Final Delivery – The anticipated date the applicant expects to receive the last vehicle.
- #5 – End of Work – The date the procurement is completed, i.e., the vehicles have been received in full, invoiced, and paid in full.

111-00 - Rolling-Stock		All Rolling Stock Items MUST Have 5 Milestones												
1 Activity Type	2 ALI Description	3 Vehicle Type	4 Activity Line Code (ALI)	5 3rd Party Contractor										
<table border="1"> <thead> <tr> <th>6 Milestone #1 RFP/Bid Out</th> <th>7 Milestone #2 RFP/Bid Award</th> <th>8 Milestone #3 Initial Delivery</th> <th>9 Milestone #4 Final Delivery</th> <th>10 Milestone #5 End of Work</th> </tr> </thead> <tbody> <tr> <td colspan="5"> </td> </tr> </tbody> </table>					6 Milestone #1 RFP/Bid Out	7 Milestone #2 RFP/Bid Award	8 Milestone #3 Initial Delivery	9 Milestone #4 Final Delivery	10 Milestone #5 End of Work					
6 Milestone #1 RFP/Bid Out	7 Milestone #2 RFP/Bid Award	8 Milestone #3 Initial Delivery	9 Milestone #4 Final Delivery	10 Milestone #5 End of Work										

Figure 6 - Illustration of the Milestones table header for rolling-stock.

FTA requires all other procurements and activities have at least two (2) milestones and three (3) if applicants are using an outside contractor to do the work. GDOT defines these as Begin Work (#1), Mid-Point Check-In (#2) [In the case of a contractor being utilized], and End of Work (#3).

- a. Ongoing activities, such as Operating Assistance (30.09.01) and Training and Education (11.7D.02) are generally automatically shown in FTA reports as having begun on the first day of the contract period and ended on the last day of the contract period.
- b. The same is true for activities such as Rebuild Spare Parts/Assoc. Capital Maintenance Items (11.12.40), even though the applicant is actually procuring different items from different vendors all throughout the contract period.
- c. Items such as Bus Passenger Shelters (11.32.10) are generally procured from a vendor who will manufacture the shelter and install it for the applicant. In these cases the “Begin Work” date would be the date the applicant published the Bid or RFP. Likewise, the “End of Work” date would be whenever the applicant plans on the shelters being installed, invoiced, and paid for in full. The “Mid-Point Check-in” milestone would of course be between the estimated award and completion dates (it is just a ‘check-in’ to ensure the project is progressing on schedule).

provide a Mid-Point Check-In milestone date. If they select Yes, Milestone #2 will be unshaded and they will be expected to provide a Check-In date for that item. Please, note that the column heading “Milestone #3” WILL NOT update itself based on the “Y” or “N”; only the cell shading will update.

113-00 - Bus Stations - Stops - Terminals							
1	2	3	4	5	6	7	8
Activity Type	ALI Description	Activity Line Code (ALI)		3rd Party Contractor	Milestone #1 Begin Work	Milestone #2 Mid-Point Check-In	Milestone #3 End of Work

Figure 7 - Illustration of the Milestone table header for all other capital items.

5	6	7	8
3rd Party Contractor	Milestone #1 Begin Work	Milestone #2 Mid-Point Check-In	Milestone #3 End of Work
Y	9/30/2017		
N			
N			
N			
N			

Figure 8 – [close-in view] Milestones for all other capital items should indicate “Y” if the work will be performed by a Third-Party Contractor or “N” if not. Column #7 has conditional formatting to hide/unhide based on the Y or N in column #5.

5	6	7	8
3rd Party Contractor	Milestone #1 Begin Work	Milestone #2 Mid-Point Check-In	Milestone #3 End of Work
Y	9/30/2017		
Y			
N			

Figure 9 – [close-in view] Compare this clipping to Figure 7, above. Milestone where the second line has been changed to “Y” and as a result the “second” Milestone – Mid-Point Check-in – has been made available. (See yellow highlighted cells).

Please use realistic dates when choosing milestones as these enable FTA and GDOT to evaluate progress on each project component.

5. Completing Spreadsheet Tab G-1 – Planning Budget

This table is where the applicant will budget for any planning projects to be funded with 5307 dollars.



Please note that GDOT provides transit planning funds to MPOs and regional commissions across the state which are the primary agencies responsible for these activities. If there are unmet planning needs for your system, particularly in the area of operations planning, please address these needs in your application, if desired.



In addition, if applicants are requesting planning funding under Section 5307, the activities/project **MUST BE INCLUDED IN THE APPLICANT'S RESPECTIVE MPO'S UNIFIED PLANNING WORK PROGRAM (UPWP) DOCUMENT**.

Only one ALI under Scope Code 442-00 has been pre-populated in the budget spreadsheet G-1: Statewide Planning – Other Activities – ALI 44.27.00. This ALI will distinguish Small Urban planning projects from the Regional Commissions' work.

This table follows the conventions on F-1 – Capital Budget in that applicants can enter a monthly amount and the number of months they plan on spending that amount or they may enter a per item cost and the number of those items they plan to use. Remember, the funding columns in **BLUE** will automatically calculate. Please do not alter them.

Please, note that applicants will have to provide justification of these project items in the Application Narrative Document under Section G.

6. Completing Spreadsheet Tab H-1 – Ops Assistance Budget for the Organization

Every small urban Section 5307 system requests transit operating assistance. Even in the case where an applicant will utilize a Third Party Operator (TPO) to operate the system, there will be some operating expenses, borne by the City or County, for the management of the TPO, cash management, procurement and other needs outside of the normal purview of a TPO. Workbook tab H-1 is where applicants will budget for these costs.

The spreadsheet is laid out in a similar format to F-1 Capital Budget. There are major groups of expenses and under those groups are a series of expense lines (sub-accounts, if one likes) that should conform loosely to an applicant's general ledger expense accounts. This is not meant to be a completely holistic list, but should encapsulate most of the expenses applicants incur each year.



Beginning with FY 2020 Contracts, GDOT will implement a new reimbursement form based on the FTA's Uniform System of Accounts (USOA). Most applicants are already familiar with this because they are required to submit monthly/annual NTD financial data summarized according to these system of accounts. A webinar was presented on Tuesday, May 14, 2019, where RLS walked the Small Urban senior staff through the new invoice workbook.

So, for FY 2021 applications, the Operating Support budget, found on tab H-1 in the Budget Workbook, has been re-classified to align with the monthly invoice process.

The new major groups of expenses are:

- 5011-2015 – Labor and Fringe – Operating
- 5011-2015 – Labor and Fringe – Administration
- 5020 – Services – Operating
- 5020 – Services – Administration
- 5031 – Fuel and Lubricants
- 5032 – Tires and Tubes – Operating
- 5039 – Materials and Supplies Consumed – Operating
- 5039 – Materials and Supplies Consumed – Administration
- 5040 – Utilities – Administration
- 5050 – Insurance – Administration
- 5060 – Taxes – Operating
- 5060 – Taxes – Administration
- 5090 – Miscellaneous Expense – Operating
- 5090 – Miscellaneous Expense – Administration
- 5101 – Purchased Transportation Service – Operating

The former major groups were:

- Personnel
- Operations and Maintenance
- Materials and Supplies
- Space
- Insurance and Compliance
- Miscellaneous

As you can see, both schemes capture the same expenses, but they are now categorized and presented differently. Regardless of how you slice and dice the expenses, however, the method by which you calculate the figures is not changing.

Other than the major USOA category “5011-5015 – Labor and Fringe,” this worksheet follows the conventions on F-1 – Capital Budget in that one can enter a monthly amount and the number of months they plan on spending that amount or an applicant may enter a per item cost and the quantity of those items they plan to use. The funding columns in **BLUE** automatically calculate. Please do not alter them.

Having noted the similarities to F-1, applicants will notice that there is not a funding breakout between Federal, State, and Local portions. In the State of Georgia there is no State match for Operating Assistance, but the Federal and Local portions will be properly calculated on Spreadsheet Tab H-3 Operating Request Summary; this is where the transit revenue will be inserted and net operating

expenses calculated. It is in the lower section of H-3 that you will see the amount of Federal support and Local Match; at a 50/50 match ratio.

Please use the guidance below in completing this table.

Begin with Major Group – 5011-5015 – Labor and Fringe – Operating/Admin

- a. The table is pre-populated with a number of common employee classes. Applicants may require additional or different classes; change them as necessary keeping in mind that there are two categories for personnel – Operating and Administrative. Applicants will also see designations such as “Lead” and “PT” (Part-time). These designations are intended to help better illustrate your workforce.

A. Personnel				
FY20				
1 USOA Code	2 Employee Class	3 Number of Employees In Class	4 TOTAL Annual Salary for All Employees in Class	5 Percent Attributable to this Grant Appl.
5011	Drivers - Supervisor		\$0.00	100.00%
5011	Drivers - Lead	2	\$84,000.00	100.00%
5011	Drivers - FT	7	\$273,000.00	100.00%
5011	Drivers - PT	2	\$36,000.00	100.00%
5011	Maintenance - Supervisor		\$0.00	100.00%
5011	Maintenance - Lead		\$0.00	100.00%
5011	Maintenance - FT		\$0.00	100.00%
5011	Maintenance - PT		\$0.00	100.00%
5011	Dispatchers - FT	2	\$83,700.00	100.00%
5011	Dispatchers - PT		\$0.00	100.00%
5011	Transit Director	1	\$78,900.00	100.00%
5011	Asst. Transit Director		\$0.00	100.00%
5011	Finance Director	1	\$50,400.00	60.00%
5011	HR/Compliance Manager	1	\$57,300.00	75.00%
5011	Operations Manager		\$0.00	100.00%
5011	Safety Manager		\$0.00	100.00%
5011	Maintenance Manager		\$0.00	100.00%
5011	Administrative Assistants - FT		\$0.00	100.00%
5011	Administrative Assistants - PT	1	\$19,200.00	100.00%
			\$0.00	100.00%
5012	Grand Total Fringe (if applicable)		\$0.00	

Figure 10 - Clipping from the Personnel section of the Operating Assistance budget tab.

- b. Applicants should enter in column #3 “Number of Employees in Class”, the total number of employees they plan to employ in each Employee Class listed in column #2 even if they are expanding the number of employees in a class, but have not yet filled them, the applicant should enter the number of employees they INTEND to have working in that class for FY 2021.
- c. Next, insert in column #4 “TOTAL Annual Salary for All Employees in Class.” the Total Annual Salary for all employees in that class, unless it is a new management or admin class; which would only be the amount of salary for the number of months employed, accounting for the time it will take to fill the position.. **This is a change from FY 2019.**

- d. In column #5, insert the percent attributable to this grant application. It should be 100% for the employee classes containing multiple employees, however, for individual classes containing only one employee, i.e., Transit Director, Finance Director, etc., applicants may share these employees with other departments. In this case enter the percent of the class's cost an applicant plans to bill to this 5307 grant.
- e. Finally, in column #7 "Fringe Rate by Class," enter the fringe rate that each employee class will be subject to. This includes the applicant's portion of FICA and Medicare, unemployment taxes, various insurances, pension/retirement costs, etc.

ALTERNATELY, if an applicant does not wish or is not able to calculate fringe by employee class, they can do one of two things:

- Calculate an estimated fringe rate for the whole organization/department and apply to each employee class under Column #7 "Fringe Rate by Class," or
- Calculate the TOTAL FRINGE for the entire organization/department and enter in the last row entitled "Grand Total Fringe (if applicable)." It will carry over into the Fringe Total and Personnel Total columns automatically.

Remember that fringe is often a source of unspent dollars if the budget for these taxes, insurance, and pension is not calculated precisely. Please take your time with employee fringe costs.

- f. Column #9 represents the total personnel expense budgeted for each employee; including salary and fringe.
- g. There are three totals summarizing each personnel section: Total Labor - 5011, Total Fringe - 5015, and Total Personnel. Each total calculation is pulling from the appropriate source columns.

Continue with, 5020 – Services – Operating/Admin

- a. All of the remaining tables include expense line items that should correspond to the applicant's ledger system. This guidance document will not go through each one separately, unless there is a significant reason to provide notes about a particular line item. In short, applicants should be able to place all of their normal operating expenses into one of these pre-populated expense lines. If, an applicant finds that a particular expense item has been omitted altogether, please add it using one of the blank lines built into the major groups.
- b. Note that this category contains mostly items that would be a service provided to your transit system. They are broken down into Operating and Administrative services. This is where you will now find the Compliance, Audit, Building Leases, and Repair expenses, amongst others.
- c. If the applicant owns their facility outright, they probably will not have any rent or associated leases. However, if the applicant has a presence in a larger government building they may have some space costs built into their Indirect Costs. Indirect Costs will be discussed in "5090 – Miscellaneous Expenses - Administration" below.
- d. Towing/Wrecker Service was added in FY 2020.

- e. Notations have been made elsewhere in this guidance about maintenance contracts. This expense line item is here out of convenience. If an applicant has normally budgeted for small maintenance contracts under operating support, they may continue to do so.
- f. The “Repair – XXXX” lines were added in FY 2020. These should be for minor repairs and fixes. Major repairs should be given consideration under the capital budget under Scope Code 114.

Move on to, 5031 and 5032 – Fuel/Lubricants and Tires/Tubes – Operating

- a. Fuel has been broken down into Diesel, Gasoline, and Compressed Natural Gas (CNG) separately. If an applicant normally does not make a distinction between them for budgeting purposes, feel free to use one line or the other.
- b. Normally, tires are treated as capital items under 11.12.40, but any operating expenses related to tires and tubes that is not considered capital would go here.

Next, 5039 – Materials and Supplies Consumed – Operating/Admin

- a. Small Tools/Minor Eq. is for exactly that; volt meters, a specific socket wrench that got lost, etc. These would normally be purchased on a Purchasing Card or straight out of petty cash.
- b. On the admin side, this is where you will find Printing, Legal Advertising, and of course, Office Supplies.
- c. Cleaning supplies go here as well for both Operating and Administration. Do not forget bathroom supplies and shop towels, etc.

Proceed to, 5040 – Utilities - Admin

- a. Nothing mysterious here...calculate your budget for electricity, water, etc.
- b. Note that this is also where Telephone and Cell Phone Service now goes.

Then on to, 5050 – Insurance - Admin

- a. Calculate these as you normally would.

Then, 5060 – Taxes – Operating/Admin

- a. As a government entity, subrecipients will not often have property taxes to budget for, but you may have fuel taxes and probably will have vehicle licensing and registration costs. If so, they can be inserted in these sections accordingly.

Progress on to, 5090 – Miscellaneous Expenses – Operating/Admin

- a. If there are Miscellaneous Expenses for the Operating side of the house, please insert the line name accordingly under the Operating Section.
- b. Business Travel is for mileage and expenses not associated with Training and Education. Mileage associated with Training and Education should be included in the Capital Budget – ALI 11.7D.00.
- c. Freight and Postage have been moved to this section, unlike previous years.
- d. Be mindful that Legal Expenses for an applicant may be paid by the applicant’s Citywide Legal Department and then passed on to the applicant through Indirect Costs (discussed next).
- e. **IMPORTANT Information about Indirect Costs:** If an applicant plans on budgeting for or charging your 5307 grant for indirect costs, they MUST have an approval letter from the GDOT Office of Audits stating the amount or percentage to be charged, the time period for which the approval is good for, and if a percentage, what is the calculation method.

If an applicant does not already have an approved Indirect Cost Rate from the GDOT Office of Audits, they cannot apply for indirect costs under this application cycle.

If an applicant budgets for Indirect Costs in this section of your Operating Assistance budget and they do not have a letter of approval, the ENTIRE APPLICATION will be sent back for revisions.

If there is an account in the applicant’s general ledger titled “Accounting Fee” or “General Operating Expense” they need to investigate the nature of that monthly charge. It is in all likelihood a Central Service Cost and is an Indirect Cost just with a different title.

Finally, 5101 – Purchased Transportation Service - Operating

- a. The operating portion of an applicant’s TPO budget, if applicable, will populate automatically once they complete tab H-2 – Third Party Operator (TPO) Budget Disclosure. This dollar figure represents the operating assistance portion of the applicant’s TPO Contract.

The totals at the bottom of tab H-1 will carry-over to tab H-3 – Operating Request Summary automatically. Please review all budget line item amounts to ensure that the operating budget is accurate and reflective of all costs.

7. Completing Spreadsheet Tab H-2 – TPO Contract Budget

This is a more recent component of the 5307 Application process. In this section applicants will need to provide a budget disclosure for their Third-Party Operator (TPO) [assuming they utilize a TPO for any or

all aspects of running their transit system]. This table has the same look and feel as the other budget spreadsheets in the workbook, but with a slightly different layout. The purpose of this table is to enable all of the component costs rolled into your TPO contract to be explained so GDOT is aware of the financial aspects of your operation.

Instructions for preparing this table:

- a. Begin at the top of the form by filling in the TPO's name. The applicant's organization name should already be filed in (see instructions in RED on page 7).
- b. To the right of the Org and TPO names, enter the Contract Begin Date and End Date. These should be clearly identified in the contract document.
- c. Below the Contract Begin Date are two fields that indicate if this TPO agreement contains an Escalation Clause. An Escalation Clause is a provision in the contract that enables a multi-year contract to increase in value automatically based on the stated percentage in the clause. If the contract does include an Escalation Clause, please indicate Yes or No and insert the annual percentage of increase.
- d. Budget sections A-H.
 - i. In section A. Personnel, list all funded positions, the name of the person filling each position, their total annual salary, and the percent of the position's costs attributable to the Section 5307 grant.
 - ii. For sections B-G, keep the "Item Description" brief, if possible.
 - iii. For Section D: Capital Cost of Contracting, place legitimate costs for Preventive Maintenance that are eligible to be treated as CAPITAL and therefore able to be reimbursed at the 80/10/10% split.
 - iv. For Section H: Profit Margin, this is where the profit that the TPO would build into the contract will be calculated. Change the percentage in the "description" cell to match the contract's profit margin. If any applicant needs help with this, reach out to the TPO or contact the respective GDOT Transit Planner/Project Manager.
- e. At the bottom-left of the table are two small information gathering blocks.
 - i. The first is where applicants should indicate the number of One-Way Passenger Trips (OWPTs) this TPO provided in the last fiscal year, the current fiscal year-to-date, and the projected number of OWPTs that the TPO is projected to provide in the next fiscal year.
 - ii. The second is where applicants can indicate who is responsible for procuring the vehicle insurance policy(s). Just click on the check box to show which entity has this responsibility.

Overall, this TPO Budget Disclosure should tie to the amount of money the applicant will potentially be exposed to owing the TPO entity. The Operating Assistance and Capital totals will automatically carry over to the H-1 tab and the F-1 tab, respectively. It is a great idea to make sure the correct figures, do in

fact, carry over to the correct lines in the capital and operating budgets. Both show up in the bottom sections of their respective budget tabs.

8. Completing Spreadsheet Tab H-3 – Operating Summary Request

The Operating Summary Request is where the raw Operating Assistance budget total is reduced, both by deducting unallowable expenses (if applicable) and by deducting Programmatic Revenues, in order to show the 'Net Operating Costs' of the applicant's system.

Once all program-related revenues have been deducted, one will be left with 'Net Operating Costs'. Net operating Costs are shared at 50 percent each between the Federal and Local partners. This calculation is designed to charge the rounded up dollar to the Local Share, if necessary.

A new option added in the FY 2020 budget workbook is the ability to divide the operating assistance between their Apportioned Funded Items and their Supplemental Funded Items. In general, applicants will want to leave the percentage for Apportioned Funding at 100% and the percentage for Supplemental Funding at 0%. However, the option is available should an applicant need to dedicate more of their apportionment to capital items. If any applicant has a question about this new option and how to use it, please reach out to the appropriate Project Manager.



9. Completing Spreadsheet Tab H-6 – Total Request and 1% Security Spreadsheet

This spreadsheet tab summarizes the requested budget dollars and organizes a few last tasks. Table H-6A – Validation of Apportioned Total Compared to Apportionment – is the most important table to complete on this tab. This table is split into two parts: Validation that the total of all Apportioned Funding items is less than or equal to the applicant's apportionment and a total of the remaining, Supplemental Needs Funding items.

Because these application documents are built for all 5307 applicants, all of these spreadsheets in the Budget Workbook will be blank when you get them. GDOT will need you to insert into the big cell labeled ❶ the applicant's apportionment from page 2 of the Application Narrative Document. When they do that, the cell below that - ❷ - will give the applicant a number and will change color; red/red highlight if they have "spent" more than their apportionment on items they believe to be Apportioned budget items for their system, green/green highlight if they have "spent" right at or less than their apportionment on items they believe to be Apportioned budget items for their system. The number presented is the dollar amount the applicant has over or under spent in their budgets compared to their apportionment. Please see the illustrations below.

H-6A: Validation of Apportioned Total Compared to FTA Apportionment	
Type of Project Assistance	Federal Share of Funding
Capital - Apportion Funding (All Capital Items)	\$ 560,373.00
Operating	\$ 1,019,630.00
Planning	\$ -
TOTAL APPORTIONED SPENDING:	\$ 1,580,003.00
Insert your system's FTA Apportionment from Page 2 of the Application Narrative Document	\$ ① 1,587,963.00
The amount by which your Federal Request for Apportioned Items is higher or lower than your FTA Apportionment.	\$ ② 7,960.00

Urbanized Area	Apportioned Federal Funding Amount
Bonfield	\$997,154
Campus	\$2,138,500
Cardiff	\$898,746
Essex	\$1,558,964
Herscher	\$1,287,936
Odell	\$1,587,963
Reddick	\$1,469,852
Saunemin	\$1,036,825
South Emington	\$1,882,136
Stelle	\$847,569
Union Hill	\$1,678,542
TOTAL AVAILABLE	\$15,384,187

Figure 11 - Validation Tool from Table 6A showing a budget under the applicant's apportionment amount.

EXAMPLE A

In the above Example A, GDOT is using the fictional City of Odell's apportionment from a table similar to that which appears on Page 2 of the Grant Application Document. In this case, the apportionment of \$1,587,963 is LARGER than the Total Apportioned Spending of \$1,580,003, by \$7,960. This means that the applicant could go back to their budgets and increase the budget amount for Apportioned items or change the funding type for various item(s) to "Apportioned Funding" thus bring the difference closer to zero.

H-6A: Validation of Apportioned Total Compared to FTA Apportionment	
Type of Project Assistance	Federal Share of Funding
Capital - Apportion Funding (All Capital Items)	\$ 460,373.00
Operating	\$ 1,044,831.00
Planning	\$ -
TOTAL APPORTIONED SPENDING:	\$ 1,505,204.00
Insert your system's FTA Apportionment from Page 2 of the Application Narrative Document	\$ ① 1,469,852.00
The amount by which your Federal Request for Apportioned Items is higher or lower than your FTA Apportionment.	\$ ② (35,352.00)

Urbanized Area	Apportioned Federal Funding Amount
Bonfield	\$997,154
Campus	\$2,138,500
Cardiff	\$898,746
Essex	\$1,558,964
Herscher	\$1,287,936
Odell	\$1,587,963
Reddick	\$1,469,852
Saunemin	\$1,036,825
South Emington	\$1,882,136
Stelle	\$847,569
Union Hill	\$1,678,542
TOTAL AVAILABLE	\$15,384,187

Figure 12 - Validation Tool from Table H-6A showing a budget over the applicant's apportionment amount.

EXAMPLE B

In the above Example B, GDOT is using the fictional City of Reddick's apportionment, also from a similar table that appears on Page 2 of the Grant Application Document. In this case, the apportionment of \$1,469,852 is SMALLER than the Total Apportioned Spending of \$1,505,204, by \$35,352. (Note that it is also showing as a "negative" number) This means that the applicant must go back to their budgets and reduce the budget amount for Apportioned Items or change the funding type for various item(s) to "Supplemental Needs Funding" thus bringing the difference closer to zero.

A suggestion would be for an applicant to fill in their apportionment amount in cell ① first. That way they can monitor their Apportioned Funding amount as they move through the budget. In Table H-6B: Summary of Project Funding Assistance, all of the budgeted dollars from the budget workbook component spreadsheets are gathered here to present the total amount of funding applicants will be requesting from all sources; Federal, State, and Local. Please check these over to ensure that the totals are accurate. It is a good idea to manually add up the totals from spreadsheet tabs F-1, G-1, H-1. Applicants may have dollars on H-2 – TPO Budget Disclosure – but, they are designed to flow to either tab F-1 or tab H-1 to be included in their Capital or Operating Assistance Budgets, respectively.

The last two tasks applicants must complete in this worksheet tab are 1) Declare their sources of Local Match, and 2) Declare their Safety and Security spending compliance.

In table H-6C – Sources of Matching Funds and Amounts – applicants will breakdown how they plan to fund their Local Share of this application. Applicants have done this every year for at least the last 3-5 cycles. If any applicant needs help with this table, please reach out to the appropriate Project Manager.

In table H-6D – One Percent (1%) Safety and Security Projects, applicants need to state what budgeted items are intended to fulfill their requirements under FTA Program 5307 to spend 1% of their grant award on safety and security-related items. Applicants can refer back to the list of approved items that

count towards the 1% Security requirement on pages 5 and 6 of this guidance. Please be as specific as possible in the “Item Description” column. Applicants can indicate that they will spend money on tasks that are a component of a larger line item from the budget. Note that there is a “Target Amount” and an “Actual to Target Difference” amount for applicants to follow as a guide to make sure they are compliant.

Remember that applicants DO NOT have to spend all of your Target Dollars if they have a good justification for why they would not need to spend the entire amount. This justification goes in the Application Narrative Document in Part H, section H-6D.

Again, as a final quality check, please MANUALLY ADD up all of the budget spreadsheet totals to make sure applicants are coming back to the totals on Tab H-6 – TOTAL Request and 1% Security amount. **If any applicant has any trouble with the formulas not working, please contact the appropriate GDOT Transit Planner/Project Manager for assistance.**

10. Completing Spreadsheet Tab H-7 – Projected Budget – FY 2021



This is new starting with the FY 2020 application. Here is where GDOT would like for applicants to project their budget for the next year following this application. In this case, they are creating a budget request for FY 2021, so they will populate this spreadsheet with their projected budget for FY 2022.

The spreadsheet tab presents data in a comparative format with an applicant’s current operating budget (FY 2020), their applied for budget (FY 2021), and their projected one-year-out (FY 2022) being used to compare growth or contraction over a three year period. The FY 2021 budget figured will populate automatically. As always, applicants should double-check to make sure these figures tie back to the Totals on workbook tab H-6A and H-6B

The layout is simple enough: enter the applicant’s condensed budget figures by scope code for capital and planning and by expense category for the operating support. The totals will automatically calculate the Federal, State, and Local shares and summarize by category. Applicants can view the variances by dollars amount or by percentage just by clicking in the check boxes above the variance columns, shown here:

Show as Percentage?		Show as Percentage?
<input checked="" type="checkbox"/>		<input type="checkbox"/>
Dollar ↓ or ↑	FY 2021 Budget Two-years Forward	Dollar ↓ or ↑
42.8%	\$ 1,100,500.00	\$ (53,500.00)
-49.5%	\$ 39,750.00	\$ 1,100.00
111.1%	\$ 66,880.00	\$ (39,615.00)

Figure 13 - Clipping from Table H-7 showing a portion of the FY 2021 budget comparison columns; on left, by percent change, on right, by dollar change.

11. Last Steps and Spreadsheet Placement in your Grant Application Package

Congratulations, this completes the budgeting portion of the applicant's FY 2021 FTA 5307 Application Cycle. **Please save this Budget Workbook often. Applicants should name it something different than the blank workbook they started with. Make sure that however it is named, applicants please include their system name (the file already has a space for applicants to replace with their organization's name when you save it).**

Remember that applicants now have all the numbers needed to write the best possible narrative justification for their complete project that they can. Once they have everything completed and they are ready to submit your package to GDOT they will need to include all of the budget spreadsheets.

The budget spreadsheets no longer need to be printed and sent to GDOT. The submittal guidelines call for applicants to email their budget workbooks along with the application narrative document to your respective Project Manager.

If any applicant needs assistance at any point as they create their budgets or as they write their narrative justification, please reach out to the appropriate Project Manager. The contact information for each system is below. The phone number presented is for their offices.

Cartersville/Bartow Transit Gainesville/Hall County Transit Macon Transit Authority Rome Transit	Shana Miles	404.347.1790	smiles@dot.ga.gov
Albany Transit Athens-Clarke County Transit Brunswick Transit Liberty-Hinesville Transit	Mark Lambert	404.631.1236	mlambert@dot.ga.gov